

# **EXHIBIT 29**

# Merchant & Gould

An Intellectual Property Law Firm

3200 IDS Center  
80 South Eighth Street  
Minneapolis, Minnesota  
55402-2215 USA  
TEL 612.332.5300  
FAX 612.332.9081  
www.merchant-gould.com

A Professional Corporation

Direct Contact

612.371.5233  
jgraham@merchantgould.com

December 11, 2009

**VIA EMAIL**

Jennifer A. Albert, Esq.  
**Goodwin Procter LLP**  
901 New York Avenue NW  
Washington, DC 20001

**Re: ePlus, Inc. v. Lawson Software, Inc.**  
**Case No. 2:09-cv-232**

Dear Jennifer:

This letter responds to your letter of December 11, 2009. You have continued to ignore Judge Payne's actual words at the November 13 Status Conference. In your letter, you provided a quote from that Conference, but failed to acknowledge the very next lines of the transcript:

THE COURT: . . .

The identification of the potential infringing products, that will be done as part of the process we just talked about, right?

MR. ROBERTSON: Yes, sir.

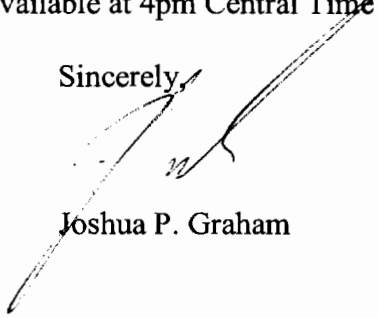
The Court required, and Mr. Robertson agreed to, identify the potentially infringing products as part of the process of Lawson calculating its revenues.

ePlus's infringement claim charts, however, did not specifically identify which combination of Lawson's products potentially infringe. For example, it is unclear whether ePlus is alleging that the combination of Lawson's Requisition, Purchase Order, and Inventory, without any other modules, infringes; or if Lawson's Requisition Self Service is also required to allegedly infringe; or if Lawson's Procurement Punchout is also required to infringe; etc. Without knowing the specific combination of Lawson's modules that ePlus is accusing of infringing, Lawson cannot provide an accurate calculation of revenues generated by potentially infringing products.

Jennifer A. Albert, Esq.  
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We will be available on Monday, December 14, 2009, for a meet-and-confer.  
Please confirm that you will be available at 4pm Central Time on that date.

Sincerely,



Joshua P. Graham